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A PROFESSIONAL ASSOCIATION

MAILING ADDRESS
POST OFFICE BOX 117
LAKELAND, FLORIDA 33802

TELECOPIER: 941-688-7329

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF ORGANIZATION
OF
YOUNG & ASSOCIATES, L.L.C.**

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby makes, acknowledges and files the following Articles of Organization.

ARTICLE I - NAME

The name of the limited liability company shall be Young & Associates, L.L.C. ("Company").

ARTICLE II - PRINCIPAL PLACE OF BUSINESS AND ADDRESS

The mailing address and principal place of business of the Company in Florida shall be 6380 Egret, #18, Lakeland, Florida 33809.

ARTICLE III - DURATION

The Company shall commence its existence on the date these Articles of Organization are filed by the Florida Department of State. The Company's existence shall terminate not later than December 31, 2000 unless the Company is earlier dissolved or extended as provided in these Articles of Organization.

ARTICLE IV - PURPOSES AND POWERS

The general purpose for which the Company is organized to engage in consulting and investment transactions and to transact any lawful business for which a limited liability company may be organized under the laws of the State of Florida. The Company shall have all the powers granted to a limited liability company under the laws of the State of Florida.

ARTICLE V - REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the Company in the State of Florida is E. Snow Martin, Jr., 200 Lake Morton Drive, Lakeland, Florida 33801.

ARTICLE VI - INITIAL MEMBERS AND PERCENTAGE INTERESTS CAPITAL CONTRIBUTIONS

The initial members of the Company, their mailing addresses and their interest in the Company and their contribution to the capital of the Company shall be:

Name and Address:	Percentage Interest:	Amount of Contribution:
Richard A. Young 6380 Egret, #18 Lakeland, Florida 33809	50%	\$500.00
Myrtle L. Young 6380 Egret, #18 Lakeland, Florida 33809	50%	\$500.00

ARTICLE VII - ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall make additional capital contributions to the Company only upon the consent of members having an aggregate capital interest in the company equal to at least sixty percent (60%) of the combined capital interests in the company.

ARTICLE VIII - ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the Company except with the written consent of members having an aggregate capital interest in the company equal to at least sixty percent (60%) of the combined capital interests in the company. A member may transfer his or her interest in the Company as set forth in the regulations of the Company, but the transferee shall have no right to participate in the management of the business and affairs of the Company or become a member unless at least members having an aggregate capital interest in the company equal to at least sixty percent (60%) of the combined capital interests in the company consent.

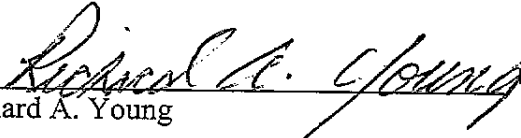
ARTICLE IX - TERMINATION OF EXISTENCE

The Company shall be dissolved upon the death, bankruptcy, or dissolution of a member, or upon the occurrence of any other event that terminates the continued membership of a member in the Company, unless the business of the Company is continued by the consent of members having an aggregate capital interest in the company equal to at least fifty percent (50%) of the combined capital interests in the company; provided there are at least two remaining members.

ARTICLE X - MANAGEMENT

The management of the Company is reserved to its members whose names and addresses are listed above. These regulations may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with law or these Articles of Organization.

IN WITNESS WHEREOF, the undersigned member have made and subscribed these Articles of Organization at Lakeland, Florida, for the foregoing uses and purposes this 11 day of April, 2000.


Richard A. Young

STATE OF FLORIDA
COUNTY OF POLK

The foregoing instrument was acknowledged before me on this the 11 day of April, 2000 by Richard A. Young who is personally known to me or who has produced _____ as identification and who did not take an oath.

(Seal)



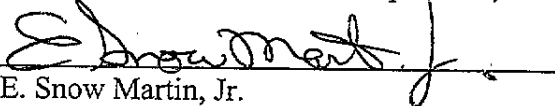
Dana L. Townsend
MY COMMISSION # CC852647 EXPIRES
November 6, 2003
BONDED THRU TROY FAIR INSURANCE, INC.


Notary Public

FILED
MAR 14 AM 8:00
CLERK OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, F.S.


E. Snow Martin, Jr.